



## NOTICE OF PUBLIC HEARING

Notice is hereby given that the **Town Council** of the Town of Herndon, Virginia, will hold work sessions on Tuesday, April 5 and Tuesday, April 19, 2022, at 7:00 p.m. in the Herndon Police Department Community Room, located at 397 Herndon Parkway, Herndon and public hearings on Tuesday, April 12 and Tuesday, April 26, 2022, at 7:00 p.m. in the Herndon Council Chambers Building, located at 765 Lynn Street, Herndon on the following item.

Ordinance, to amend Chapter 30 (FINANCE AND TAXATION), Article II (Real and Personal Property), Division 2 (Assessment and Collection), Section 30-39 (Date real property taxes due and payable; penalties and interest), to reduce the rate of interest on any unpaid tax from ten to one percent and to change the interest rate to accrue upon failure to pay any installment when due.

**BE IT ORDAINED** by the Town Council for the Town of Herndon, Virginia that:

1. The following sections or provision of the Herndon Town Code (2000), as amended, are amended and re-ordained as follows:

### **CHAPTER 30 (FINANCE AND TAXATION)**

#### **ARTICLE II. REAL AND PERSONAL PROPERTY**

#### **DIVISION 2. ASSESSMENT AND COLLECTION**

#### **Sec. 30-39. Date real property taxes due and payable; penalties and interest.**

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(b) Upon failure to pay any installment when due, a penalty of ten percent will be incurred and assessed, and interest will accrue and be assessed on any unpaid tax and penalty at the rate of ~~ten~~ **one** percent per annum beginning the first day following the day such taxes are due. ~~For the second and subsequent years of delinquency, interest will accrue and be assessed on any unpaid tax at a rate of interest established pursuant to section 6621 of the Internal Revenue Code, as amended, or ten percent annually, whichever is greater.~~ **Interest on any tax payment that is past due shall begin to accrue on the date after the tax is due and such interest shall continue to accrue until the date on which payment is made.** Any penalty assessed shall become a part of the tax and in no case shall exceed the amount of the tax assessable.

2. The ordinance shall be effective on and after January 1, 2022.

The proposed item is available for review by the public on the town's website [www.herndon-va.gov](http://www.herndon-va.gov) beginning at 3:00 p.m. on Friday, prior to the meeting.

The public is encouraged to participate in the town's public hearing process. Individuals having an interest in the above item are invited to attend the public hearing and to state their opinions. Individuals may submit comments to [town.clerk@herndon-va.gov](mailto:town.clerk@herndon-va.gov)

The Town of Herndon supports the Americans with Disabilities Act by making reasonable accommodations for persons with disabilities, so that they may participate in services, programs, or activities, offered by the Town. Please call (703) 435-6804 to arrange for any accommodation that may be necessary to allow for participation.

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Viki L. Wellershaus, Town Clerk

Note to Publisher:

Publish on April 1 / April 8, 2022